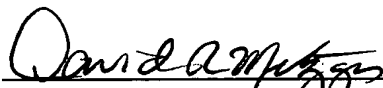


forming a second porous layer within said first porous layer having a second porosity higher than said first porosity;  
forming at least one semi-conductor film on said surface; and  
separating said semi-conductor film from said semi-conductor substrate.--

**REMARKS**

This amendment adds further related claims 28 and 29 for consideration with this application.

Respectfully submitted,



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